

This schedule is to be filed on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types and periodic refiles. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19 eff.07/25/02.

MAINE TREE GROWTH TAX LAW APPLICATION

(Title 36, M.R.S.A., Sections 571 through 584-A) version 07/02

SCHEDULE FOR CLASSIFICATION OF LAND AS FOREST LAND

PART A.

1. Name of Owner(s) _____

2. Mailing Address _____

Number and Street

Phone Number

Post Office

State

Zip Code

3. Location of Parcel _____

Township or Municipality

County

4. Identification of Parcel _____

Tax Map

Plan

Lot

Structures or Improvements on Parcel [☐] Yes [☐] No 1st Year of Classification _____
(Please Check One)

5. A. FOREST TYPE LANDS (Express figures to nearest acre)

Softwood Type _____

Mixed Wood Type _____

Hardwood Type _____

Total Forest Type Land _____

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.) _____

Man-Made Water Areas (reservoirs, etc.) _____

Wetlands and Barrens (swamp, marsh, ledge, etc.) _____

Total Land Unsuitable for Commercial Forest Production _____

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant Unforested Land _____

Blueberry Land _____

Other Agricultural Land _____

Borrow Pits (gravel, quarry or mining area) _____

Transmission Line or Pipeline R/W Area _____

Roads, Class 1 (Two-lane all season road) _____

Roads, Class 2 (Single-lane seasonal road) _____

Building Areas _____

Forest Land (Not classified) _____

Other Areas _____

Total Land Not Used Primarily for Commercial Forest Production _____

D. TOTAL AREA OF PARCEL _____

PART B. (please review Bulletin #19 for additional information on completing Part B of this application)

Owner must check off and complete one of the following categories under which eligibility is being sought:

Category 1 - Owner certifies that a Forest Management and Harvest Plan has been prepared for the parcel;

Category 2 - Continuing in compliance; Parcel has been inspected and deemed to be managed in accordance with applicable Forest Management and Harvest Plan (review for compliance required every 10 years); OR

Category 3 - Transfer of Classified Land: Within one-year after the transfer date of classified land, new owner must either; comply with category 1 or, if owner intends to continue under previous owner's plan, provide transfer date of land, date that previous owner's plan was prepared and the number and signature of a licensed professional forester to stipulate land is being managed in accordance with previous owner's plan.

- [] 1. **FOREST MANAGEMENT AND HARVEST PLAN:** for new parcels and transfers certifying to new or revised Written Forest Management and Harvest Plan. I hereby swear that I am following the provisions of the Forest Management and Harvest Plan prepared for the parcel.

Name of Licensed Professional Forester _____
(Name of Licensed Forester that approved or prepared the plan)

Forester license number is: _____ (Required) Date plan prepared _____

- [] 2. **EVIDENCE OF COMPLIANCE, RECERTIFICATION:** Must be signed by Licensed Professional Forester after inspection. I hereby swear that I have inspected the parcel and that the owner is following recommendations under the applicable Forest Management and Harvest Plan.

Name of Licensed Professional Forester _____

Forester license number is: _____ Parcel Inspection Date _____

Signature of Licensed Forester required _____

- [] 3. **TRANSFER OF LAND CLASSIFIED BY FORMER OWNER:** Transfer date _____
new owner hereby adopts the written plan prepared for the previous owner by this declaration.
Date previous owner's plan was prepared: _____. Forester's license number is: _____
Licensed Professional Forester must sign here: _____

Signature of licensed professional forester may be accepted as foresters' statement that: Land is being managed in accordance with the plan prepared for the previous owner. *New owner adopting plan prepared for previous owner must re-file under category 2 within ten years from the date that previous owner's plan was prepared.* Failure to certify under category 2 by the applicable date for ten-year inspection of land will disqualify land from classification under Tree Growth and the landowner must pay a substantial penalty for withdrawal (36 MRSA § 581).

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

Date

Signature of Owner/Owners

NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 and 12 MRSA § 8883 which provide for substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.

☐ Approved ☐ Denied _____ Date _____